

49.497 (title) Recovery of incorrect medical assistance Medical
Assistance or Badger Care payments.
<b>Section 1168.</b> 49.497 (1) of the statutes is renumbered 49.497 (1) (a) (intro.)
and amended to read:
49.497 (1) (a) (intro.) The department may recover any payment made
incorrectly for benefits specified under s. 49.46, 49.468 or 49.47 provided under this
subchapter or s. 49.665 if the incorrect payment results from any of the following:
1. A misstatement or omission of fact by a person supplying information in an
application for benefits under s. 49.46, 49.468 or 49.47 this subchapter or s. 49.665.
2. The department may also recover if a medical assistance failure of a Medical
Assistance or Badger Care recipient or any other person responsible for giving
information on the recipient's behalf fails to report the receipt of income or assets in
an amount that would have affected the recipient's eligibility for benefits.
(b) The department's right of recovery is against any medical assistance
Medical Assistance or Badger Care recipient to whom or on whose behalf the
incorrect payment was made. The extent of recovery is limited to the amount of the
benefits incorrectly granted. The county department under s. 46.215 or 46.22 or the
governing body of a federally recognized American Indian tribe administering
medical assistance Medical Assistance or Badger Care shall begin recovery actions
on behalf of the department according to rules promulgated by the department.
<b>Section 1169.</b> 49.497 (1) (a) 3. of the statutes is created to read:
49.497 (1) (a) 3. The failure of a Medical Assistance or Badger Care recipient
or any other person responsible for giving information on the recipient's behalf to
report any change in the recipient's financial or nonfinancial situation or eligibility

characteristics that would have affected the recipient's eligibility for benefits or the recipient's cost-sharing requirements.

**SECTION 1170.** 49.497 (1m) of the statutes is created to read:

49.497 (1m) (a) If, after notice that an incorrect payment was made, a recipient, or parent of a minor recipient, who is liable for repayment of an incorrect payment fails to repay the incorrect payment or enter into, or comply with, an agreement for repayment, the department may bring an action to enforce the liability or may issue an order to compel payment of the liability. Any person aggrieved by an order issued by the department under this paragraph may appeal the order as a contested case under ch. 227 by filing with the department a request for a hearing within 30 days after the date of the order. The only issue at hearing shall be the determination by the department that the person has not repaid the incorrect payment or entered into, or complied with, an agreement for repayment.

- (b) If any recipient, or parent of a minor recipient, named in an order to compel payment issued under par. (a) fails to pay the department any amount due under the terms of the order and no contested case to review the order is pending and the time for filing for a contested case review has expired, the department may present a certified copy of the order to the circuit court for any county. The sworn statement of the secretary shall be evidence of the incorrect payment. The circuit court shall, without notice, render judgment in accordance with the order. A judgment rendered under this paragraph shall have the same effect and shall be entered in the judgment and lien docket and may be enforced in the same manner as if the judgment had been rendered in an action tried and determined by the circuit court.
- (c) The recovery procedure under this subsection is in addition to any other recovery procedure authorized by law.

1	<b>SECTION 1171.</b> 49.497 (2) of the statutes is amended to read:
2	49.497 (2) A county or governing body of a federally recognized American
3	Indian tribe may retain 15% of benefits distributed under s. 49.46, 49.468 or 49.47
4	provided under this subchapter or s. 49.665 that are recovered under sub. (1) this
5	section due to the efforts of an employee or officer of the county or tribe.
6	SECTION 1172. 49.497 (4) of the statutes is created to read:
7	49.497 (4) The department may appear for the state in any and all collection
8	matters under this section, and may commence suit in the name of the department
9	to recover an incorrect payment from the recipient to whom or on whose behalf it was
10	made.
11	SECTION 1173. 49.497 (5) of the statutes is created to read:
12	49.497 (5) The department may make an agreement with a recipient, or parent
13	of a minor recipient, who is liable under sub. (1), providing for repayment of an
14	incorrect payment at a specified rate or amount.
15	SECTION 1174. 49.665 (1) (b) of the statutes is amended to read:
16	49.665 (1) (b) "Child" means a person who is born and who is under the age of
17	19.
18	SECTION 1175. 49.665 (1) (g) of the statutes is created to read:
19	49.665 (1) (g) "Unborn child" means a person from the time of conception until
20	it is born alive.
21	<b>SECTION 1176.</b> $49.665(2)(a)$ of the statutes is renumbered $49.665(2)(a)$ 1. and
22	amended to read:
23	49.665 (2) (a) 1. The department of health and family services shall request a
24	waiver from the secretary of the federal department of health and human services
25	to permit the department of health and family services to implement, beginning not

later than July 1, 1998, or the effective date of the waiver, whichever is later, a health care program under this section. If a waiver that is consistent with all of the provisions of this section, excluding sub. (4) (a) 3m. and (ap) and provisions related to sub. (4) (ap), is granted and in effect, the department of health and family services shall implement the program under this section, subject to subd. 2. The department of health and family services may not implement the program under this section unless a waiver that is consistent with all of the provisions of this section, excluding sub. (4) (a) 3m. and (ap) and provisions related to sub. (4) (ap), is granted and in effect.

SECTION 1177. 49.665 (2) (a) 2. of the statutes is created to read:

49.665 (2) (a) 2. The department may not implement sub. (4) (ap) or provisions related to the coverage under sub. (4) (ap) unless a state plan amendment authorizing the coverage under sub. (4) (ap) is approved by the federal department of health and human services.

## SECTION 1178. 49.665 (3) of the statutes is amended to read:

49.665 (3) Administration. The Subject to sub. (2) (a) 2., the department shall administer a program to provide the health services and benefits described in s. 49.46 (2) to persons that meet the eligibility requirements specified in sub. (4). The department shall promulgate rules setting forth the application procedures and appeal and grievance procedures. The department may promulgate rules limiting access to the program under this section to defined enrollment periods. The department may also promulgate rules establishing a method by which the department may purchase family coverage offered by the employer of a member of an eligible family or by of a member of an eligible child's household, or family or individual coverage offered by the employer of an eligible unborn child's mother or her spouse, under circumstances in which the department determines that

1	ourchasing that coverage would not be more costly than providing the coverage
2	ander this section.

## **SECTION 1179.** 49.665 (4) (ap) of the statutes is created to read:

- 49.665 (4) (ap) An unborn child whose mother is not eligible for health care coverage under par. (a) or (am) or for medical assistance under s. 49.46 or 49.47, except that she may be eligible for benefits under s. 49.45 (27), is eligible for health care coverage under this section, which shall be limited to coverage for prenatal care, if all of the following requirements are met:
- 1. The income of the unborn child's mother, mother and her spouse, or mother and her family, whichever is applicable, does not exceed 185 percent of the poverty line, except as provided in par. (at) and except that, if an unborn child is already receiving health care coverage under this section, the applicable specified person or persons may have an income that does not exceed 200 percent of the poverty line. The department shall establish by rule the criteria to be used to determine income.
- 2. Each of the following applicable persons who is employed provides verification from his or her employer, in the manner specified by the department, of his or her earnings:
  - a. The unborn child's mother.
  - b. The spouse of the unborn child's mother.
- c. Members of the unborn child's mother's family.
- 3. The unborn child's mother provides medical verification of her pregnancy, in the manner specified by the department.
- 4. The unborn child and the mother of the unborn child meet all other requirements established by the department by rule except for any of the following:

1	a. The mother is not a U.S. citizen or an alien qualifying for medicaid under 8
2	USC 1612.
3	b. The mother is an inmate of a public institution.
4	c. The mother does not provide a social security number, but only if subd. 4. a.
5	applies.
6	SECTION 1180. 49.665 (4) (at) 3. of the statutes is amended to read:
7	49.665 (4) (at) 3. The department may not adjust the maximum income level
8	of 200% of the poverty line for persons already receiving health care coverage under
9	this section or for applicable persons specified in par. (ap) 1. with respect to an unborn
10	child already receiving health care coverage under this section.
11	SECTION 1181. 49.665 (4) (c) of the statutes is amended to read:
12	49.665 (4) (c) No person may be denied health care coverage under this section
13	solely because of a health condition of that person or, of any family member of that
14	person, or of the mother of an unborn child.
15	SECTION 1182. 49.665 (4) (d) of the statutes is created to read:
16	49.665 (4) (d) An unborn child's eligibility for coverage under par. (ap) shall not
17	begin before the first day of the month in which the unborn child's mother provides
18	the medical verification required under par. (ap) 3.
19	SECTION 1183. 49.665 (5) (ag) of the statutes is amended to read:
20	49.665 (5) (ag) Except as provided in pars. (am), (b), and (bm), a family, or a
21	child who does not reside with his or her parent, or the mother of an unborn child,
22	who receives health care coverage under this section shall pay a percentage of the
23	cost of that coverage in accordance with a schedule established by the department
24	by rule. The department may not establish or implement a schedule that requires

a family or child to contribute contribution, including the amounts required under

1	par. (am), of more than 5% of the family's or child's income of the family, child, or
2	applicable persons specified in sub. (4) (ap) 1. towards the cost of the health care
3	coverage provided under this section.
4	SECTION 1184. 49.665 (5) (am) (intro.) of the statutes is amended to read:
5	49.665 (5) (am) (intro.) Except as provided in pars. (b) and (bm), a child or, a
6	family member, or the mother of an unborn child, who receives health care coverage
7	under this section shall pay the following cost-sharing amounts:
8	SECTION 1184c. 49.665 (5) (am) 1. of the statutes is amended to read:
9	49.665 (5) (am) 1. A copayment of \$1 \(\frac{\$3}{2}\) for each prescription of a drug that
10	bears only a generic name, as defined in s. 450.12 (1) (b).
11	SECTION 1185. 49.665 (5) (b) of the statutes is amended to read:
12	49.665 (5) (b) The department may not require a family, or child who does not
13	reside with his or her parent, or applicable persons specified in sub. (4) (ap) 1., with
14	an income below 150% of the poverty line, to contribute to the cost of health care
15	coverage provided under this section.
16	SECTION 1186. 49.665 (5) (c) of the statutes is amended to read:
17	49.665 (5) (c) The department may establish by rule requirements for wage
18	withholding as a means of collecting the a family's or an unborn child's mother's
19	share of the cost of the health care coverage under this section.
20	Section 1186bc. 49.665 (7) of the statutes is created to read:
21	49.665 (7) Employer verification forms; forfeiture and penalty assessment.
22	(a) 1. Notwithstanding sub. (4) (a) 3m., the department shall mail information
23	verification forms to the employers of the individuals required to provide the
24	verifications under sub. (4) (a) 3m. to obtain the information specified.

- 2. An employer that receives a verification form shall complete the form and return it to the department, by mail, with a postmark that is not more than 30 working days after the date on which the department mailed the form to the employer.
- 3. As an alternative to the method under subd. 2., an employer may, within 30 working days after the date on which the department mailed the form to the employer, return the completed form to the department by any electronic means approved by the department. The department must be able to determine, or the employer must be able to verify, the date on which the form was sent to the department electronically.
- (b) 1. Subject to subd. 3., an employer that does not comply with the requirements under par. (a) 2. or 3. shall be required to pay a forfeiture of \$50 for each verification form not returned in compliance with par. (a) 2. or 3.
- 2. Subject to subd. 3., whenever the department imposes a forfeiture under subd. 1., the department shall also levy a penalty assessment of \$50.
- 3. An employer with fewer than 250 employees may not be required to pay more than \$1,000 in forfeitures and penalty assessments under this paragraph in any 6-month period. An employer with 250 or more employees may not be required to pay more than \$15,000 in forfeitures and penalty assessments under this paragraph in any 6-month period.
- 4. All penalty assessments collected under subd. 2. shall be credited to the appropriation account under s. 20.435 (4) (jz) and all forfeitures collected under subd. 1. shall be credited to the common school fund.
- (c) An employer may contest an assessment of forfeiture or penalty assessment under par. (b) by sending a written request for hearing to the division of hearings and

1	appeals in the department of administration. Proceedings before the division are
2	governed by ch. 227.
3	Section 1186c. 49.665 (7) (a) 1. of the statutes, as created by 2005 Wisconsin
4	Act (this act), is amended to read:
5	49.665 (7) (a) 1. Notwithstanding sub. (4) (a) 3m. and (ap) 2., the department
6	shall mail information verification forms to the employers of the individuals required
7	to provide the verifications under sub. (4) (a) $3m$ . $and (ap) 2$ . to obtain the information
8	specified.
9	Section 1188. 49.77 (6) of the statutes is created to read:
10	49.77 (6) AUTHORITY TO ADMINISTER; RULES. The department shall administer
11	this section and s. 49.775, and may promulgate rules to guide the administration of
12	eligibility determinations and benefits payments.
13	SECTION 1188d. 49.77 (7) of the statutes is created to read:
14	49.77 (7) JOINT FINANCE SUPPLEMENTAL FUNDING. The department may request
15	the joint committee on finance to provide supplemental funding under s. 13.101 (3)
16	for the appropriation under s. 20.435 (7) (ed) if the department determines that the
17	amounts appropriated under s. $20.435(7)$ (ed) are insufficient to fully support benefit
18	costs under this section. Notwithstanding s. 13.101 (3) (a) 1., the committee may
19	provide supplemental funding under this subsection without finding that an
20	emergency exists.
21	SECTION 1188p. 49.775 (2) (bm) of the statutes is amended to read:
22	49.775 (2) (bm) The custodial parent assigns to the state any right of the
23	custodial parent or of the dependent child to support from any other person. No
24	amount of support that begins to accrue after the individual ceases to receive

payments under this section may be considered assigned to the state. Any money

that is received by the department of workforce development under an assignment to the state under this paragraph and that is not the federal share of support shall be paid to the custodial parent. The department of workforce development shall pay the federal share of support assigned under this paragraph as required under federal law or waiver.

**SECTION 1189.** 49.78 (8) (a) of the statutes is amended to read:

49.78 (8) (a) From the appropriation accounts under s. 20.435 (4) (bn) and, (nn), and (y) and subject to par. (b), the department shall reimburse each county and tribal governing body that contracts with the department under sub. (2) for reasonable costs of administering the income maintenance programs. The amount of each reimbursement paid under this paragraph shall be calculated using a formula based on workload within the limits of available state and federal funds under s. 20.435 (4) (bn) and, (nn), and (y) by contract under sub. (2). The amount of reimbursement calculated under this paragraph and par. (b) is in addition to any reimbursement provided to a county or tribal governing body for fraud and error reduction under s. 49.197 (1m) and (4) or 49.845.

**SECTION 1189m.** 49.78 (8) (a) of the statutes, as affected by 2005 Wisconsin Act .... (this act), is amended to read:

49.78 (8) (a) From the appropriation accounts under s. 20.435 (4) (bn), and (nn), and (y) and subject to par. (b), the department shall reimburse each county and tribal governing body that contracts with the department under sub. (2) for reasonable costs of administering the income maintenance programs. The amount of each reimbursement paid under this paragraph shall be calculated using a formula based on workload within the limits of available state and federal funds under s. 20.435 (4) (bn), and (nn), and (y) by contract under sub. (2). The amount of reimbursement

calculated under this paragraph and par. (b) is in addition to any reimbursement provided to a county or tribal governing body for fraud and error reduction under s. 49.197 or 49.845.

Section 1190. 49.78 (11) of the statutes is created to read:

- 49.78 (11) Requirement to provide information. (a) 1. The department, a county department under s. 46.215, 46.22, or 46.23, or a tribal governing body may request from any person in this state information it determines appropriate and necessary for determining or verifying eligibility or benefits for a recipient under any income maintenance program. Unless access to the information is prohibited or restricted by law, or unless the person has good cause, as determined by the department in accordance with federal law and regulations, for refusing to cooperate, the person shall make a good faith effort to provide the information within 7 days after receiving a request under this paragraph. The department, county department, or tribal governing body, or employees of any of them, may not disclose information obtained under this subdivision for any purpose not connected with the administration of the income maintenance program for which the information was requested.
- 2. In conjunction with any request for information under subd. 1., including a request made by subpoena under par. (b), the department, county department, or tribal governing body shall advise the person of the time by which the information must be provided.
- (b) The department, a county department, or a tribal governing body may issue a subpoena, in substantially the form authorized under s. 885.02, to compel the production of financial information or other documentary evidence for determining

- or verifying eligibility or benefits for a recipient under any income maintenance program.
  - (c) A person is not liable to any person for any of the following:
- 1. Allowing access to financial or other records by the department, a county department, or a tribal governing body in response to a request under par. (a) or a subpoena described in par. (b).
- 2. Disclosing information from financial or other records to the department, a county department, or a tribal governing body in response to a request under par. (a) or a subpoena described in par. (b).
- 3. Any other action taken in good faith to comply with this subsection or a subpoena described in par. (b) or to comply with a request for information or access to records from the department, a county department, or a tribal governing body for determining or verifying eligibility or benefits for a recipient under any income maintenance program.

## **SECTION 1191.** 49.785 (2) of the statutes is amended to read:

49.785 (2) From the appropriation under s. 20.435 (4) (bn), the department shall reimburse a county or applicable tribal governing body or organization for any amount that the county or applicable tribal governing body or organization is required to pay under sub. (1) if the county or applicable tribal governing body or organization complies with sub. (3). From the appropriation under s. 20.435 (4) (bn), the department shall reimburse a county or applicable tribal governing body or organization for cemetery expenses or for funeral and burial expenses for persons a person described under sub. (1) that the county or applicable tribal governing body or organization is not required to pay under subs. (1) and (1m) only if the department

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1	approves the reimbursement due to unusual circumstances and if the county or
2	applicable tribal governing body or organization complies with sub. (3).
3	SECTION 1191c. 49.785 (3) of the statutes is created to read:
4	49.785 (3) As a condition for reimbursement under sub. (2) for amounts paid
5	on behalf of a deceased recipient, a county or applicable tribal governing body or
6	organization shall provide to the department all of the following information with
7	respect to the deceased recipient:
8	(a) The total cemetery expenses.
9	(b) The total funeral and burial expenses.
10	(c) The total amount of each of the expenses under pars. (a) and (b) that the
11	county or tribal governing body or organization paid on behalf of the deceased
12	recipient.
13	SECTION 1192. 49.79 (9) of the statutes is repealed.
14	SECTION 1193. 49.82 (2) of the statutes is amended to read:
15	49.82 (2) ELIGIBILITY VERIFICATION. Proof shall be provided for each person
16	included in an application for public assistance under this chapter, except for a child
17	who is eligible for medical assistance under s. $49.46$ or $49.47$ because of $42$ USC $1396a$
18	(e) (4) or an unborn child who is eligible for coverage under the Badger Care health
19	care program under s. 49.665 (4) (ap), of his or her social security number or that an
20	application for a social security number has been made.
21	SECTION 1194. 49.83 of the statutes is amended to read:
22	49.83 Limitation on giving information. Except as provided under s. 49.32
23	(9), (10), and (10m), no person may use or disclose information concerning applicants
24	and recipients of relief funded by a relief block grant, aid to families with dependent
25	children, Wisconsin works Works under ss. 49.141 to 49.161, social services, child

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and spousal support and establishment of paternity and medical support liability services under s. 49.22, or supplemental payments under s. 49.77 for any purpose not connected with the administration of the programs, except that the department of workforce development may disclose such information to the department of revenue for the sole purpose of administering state taxes. Any person violating this section may be fined not less than \$25 nor more than \$500 or imprisoned in the county jail not less than 10 days nor more than one year or both.

SECTION 1195. 49.845 of the statutes is created to read:

49.845 Fraud investigation and error reduction. **(1)** FRAUD INVESTIGATION. From the appropriations under s. 20.435 (4) (bn), (kz), (L), and (nn), the department of health and family services shall establish a program to investigate suspected fraudulent activity on the part of recipients of medical assistance under subch. IV, food stamp benefits under the food stamp program under 7 USC 2011 to 2036, supplemental security income payments under s. 49.77, payments for the support of children of supplemental security income recipients under s. 49.775, and health care benefits under the Badger Care health care program under s. 49.665 and, if the department of workforce development contracts with the department of health and family services under sub. (4), on the part of recipients of aid to families with dependent children under s. 49.19 and participants in the Wisconsin Works program under ss. 49.141 to 49.161. The activities of the department of health and family services under this subsection may include comparisons of information provided to the department by an applicant and information provided by the applicant to other federal, state, and local agencies, development of an advisory welfare investigation prosecution standard, and provision of funds to county departments under ss. 46.215, 46.22, and 46.23 and to Wisconsin Works agencies to encourage activities to

- detect fraud. The department of health and family services shall cooperate with district attorneys regarding fraud prosecutions.
- (2) State error reduction activities. The department of health and family services shall conduct activities to reduce payment errors in the Medical Assistance program under subch. IV, the food stamp program under 7 USC 2011 to 2036, the supplemental security income payments program under s. 49.77, the program providing payments for the support of children of supplemental security income recipients under s. 49.775, and the Badger Care health care program under s. 49.665 and, if the department of workforce development contracts with the department of health and family services under sub. (4), in Wisconsin Works under ss. 49.141 to 49.161.
- (3) WISCONSIN WORKS AGENCY ERROR REDUCTION. If the department of workforce development contracts with the department of health and family services under sub. (4), the department of health and family services shall provide funds from the appropriation under s. 20.435 (4) (kz) to Wisconsin Works agencies to offset the administrative costs of reducing payment errors in Wisconsin Works under ss. 49.141 to 49.161.
- (4) CONTRACT FOR WISCONSIN WORKS. Notwithstanding s. 49.197 (1m) and (3), the department of workforce development may contract with the department of health and family services to investigate suspected fraudulent activity on the part of recipients of aid to families with dependent children under s. 49.19 and participants in Wisconsin Works under ss. 49.141 to 49.161 and to conduct activities to reduce payment errors in Wisconsin Works under ss. 49.141 to 49.161, as provided in this section.

**SECTION 1196.** 49.847 of the statutes is created to read:

- 49.847 Recovery of incorrect payments under certain public assistance programs. (1) Subject to ss. 49.497 (1) and 49.793 (1), the department of health and family services, or a county or elected governing body of a federally recognized American Indian tribe or band acting on behalf of the department, may recover benefits incorrectly paid under any of the programs administered by the department under this chapter.
- (2) The department, county, or elected governing body may recover an overpayment from a family or individual who continues to receive benefits under any program administered by the department under this chapter by reducing the family's or individual's benefit amount. Subject to s. 49.793 (1), the department may by rule specify other methods for recovering incorrectly paid benefits.
- (3) Subject to ss. 49.497 (2) and 49.793 (2), a county or elected governing body may retain a portion of an amount recovered under this section due to the efforts of an employee or officer of the county, tribe, or band, as provided by the department by rule.

## **SECTION 1197.** 49.85 (1) of the statutes is amended to read:

49.85 (1) Department notification requirement. If a county department under s. 46.215, 46.22, or 46.23 or a governing body of a federally recognized American Indian tribe or band determines that the department of health and family services may recover an amount under s. 49.497, 49.793, or 49.847, or that the department of workforce development may recover an amount under s. 49.161, or 49.195 (3), or 49.793, or collect an amount under s. 49.147 (6) (cm), the county department or governing body shall notify the affected department of the determination. If a Wisconsin works Works agency determines that the department of workforce development may recover an amount under s. 49.161 or 49.195 (3), or collect an

1	amount under s. 49.147 (6) (cm), the Wisconsin works Works agency shall notify the
2	department of workforce development of the determination.
3	<b>SECTION 1198.</b> 49.85 (2) (a) of the statutes is renumbered 49.85 (2) (a) (intro.)
4	and amended to read:
5	49.85 (2) (a) (intro.) At least annually, the department of health and family
6	services shall certify to the department of revenue the amounts that, based on the
7	notifications received under sub. (1) and on other information received by the
8	department of health and family services, the department of health and family
9	services has determined that it may recover under s. 49.45 (2) (a) 10. er, 49.497,
10	49.793, or 49.847, except that the department of health and family services may not
11	certify an amount under this subsection unless it all of the following apply:
12	1. The department has met the notice requirements under sub. (3) and unless
13	its.
14	2. The department's determination has either not been appealed or is no longer
15	under appeal.
16	<b>Section 1199.</b> 49.85 (2) (a) 3. of the statutes is created to read:
17	49.85 (2) (a) 3. If the determination relates to recovery of an amount under s.
18	49.497, the determination was rendered to a judgment under s. 49.497 (1m) (b).
19	SECTION 1200. 49.85 (2) (b) of the statutes is amended to read:
20	49.85 (2) (b) At least annually, the department of workforce development shall
21	certify to the department of revenue the amounts that, based on the notifications
22	received under sub. (1) and on other information received by the department of
23	workforce development, the department of workforce development has determined
24	that it may recover under ss. 49.161, and 49.195 (3), and 49.793, and collect under
25	s. 49.147 (6) (cm), except that the department of workforce development may not

certify an amount under this subsection unless it has met the notice requirements
under sub. (3) and unless its determination has either not been appealed or is no
longer under appeal.
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**SECTION 1201.** 49.85 (3) (a) 1. of the statutes is amended to read:

49.85 (3) (a) 1. Inform the person that the department of health and family services intends to certify to the department of revenue an amount that the department of health and family services has determined to be due under s. 49.45 (2) (a) 10. er, 49.497, 49.793, or 49.847, for setoff from any state tax refund that may be due the person.

**SECTION 1202.** 49.85 (3) (b) 1. of the statutes is amended to read:

49.85 (3) (b) 1. Inform the person that the department of workforce development intends to certify to the department of revenue an amount that the department of workforce development has determined to be due under s. 49.161, or 49.195 (3), or 49.793, or to be delinquent under a repayment agreement for a loan under s. 49.147 (6), for setoff from any state tax refund that may be due the person.

**SECTION 1203.** 49.855 (6) of the statutes is amended to read:

49.855 (6) If the state implements the child and spousal support and establishment of paternity and medical support liability program under ss. 49.22 and 59.53 (5), the state may act under this section in place of the county child support agency under s. 59.53 (5).

**SECTION 1205.** 49.857 (1) (d) 4. of the statutes is amended to read:

49.857 (1) (d) 4. A certification, license, training permit, registration, approval or certificate issued under s. 49.45 (2) (a) 11., 146.50 (5) (a) or (b), (6g) (a) or (8) (a), 250.05 (5), 252.23 (2), 252.24 (2), 254.176 (1) or (3) (a), 254.178 (2) (a), 254.20 (2), (3) or (4), 254.47 (1), 254.64 (1) (a) or (b), 254.71 (2) or 255.08 (2).

**SECTION 1217r.** 50.04 (2d) of the statutes is created to read:

50.04 (2d) RESIDENT LEVELS OF CARE. The department may not require a nursing home to use the criteria for functional eligibility specified in s. 46.286 (1) (a) to determine resident levels of care under sub. (2) (d).

SECTION 1218. 50.065 (2) (bg) of the statutes is amended to read:

50.065 (2) (bg) If an entity hires or contracts with a caregiver for whom, within the last 4 years, the information required under par. (b) 1. to 3. and 5. has already been obtained by another entity, the entity may obtain that information from that other entity, which, notwithstanding par. (br), shall provide the information, if possible, to the requesting entity. If an entity cannot obtain the information required under par. (b) 1. to 3. and 5. from another entity or if an entity has reasonable grounds to believe that any information obtained from another entity is no longer accurate, the entity shall obtain that information from the sources specified in par. (b) 1. to 3. and 5.

**Section 1219.** 50.065 (2) (br) of the statutes is created to read:

50.065 (2) (br) 1. Except as provided in subd. 2, an entity that receives information regarding the arrest or conviction of a caregiver from the federal bureau of investigation in connection with a criminal history search under this section may use the information only to determine whether the caregiver's arrest or conviction record disqualifies him or her from serving as a caregiver. An entity is immune from civil liability to a caregiver for using arrest or conviction information provided by the federal bureau of investigation to make an employment determination regarding the caregiver.

2. Subdivision 1. does not apply to use by an entity of arrest or conviction information that the entity requests from the federal bureau of investigation after September 30, 2007.

**SECTION 1220.** 50.065 (8) of the statutes is amended to read:

50.065 (8) The department may charge a fee for obtaining the information required under sub. (2) (am) or (3) (a) or for providing information to an entity to enable the entity to comply with sub. (2) (b) or (3) (b). The fee may not exceed the reasonable cost of obtaining the information. No fee may be charged to a nurse's assistant, as defined in s. 146.40 (1) (d), for obtaining or maintaining the information if to do so would be inconsistent with federal law.

**SECTION 1221.** 50.135 (2) (c) of the statutes is amended to read:

50.135 (2) (c) The fees collected under par. (a) shall be credited to the appropriations appropriation account under s. 20.435 (4) (gm) and (6) (jm) as specified in those appropriations for licensing, review and certifying activities.

SECTION 1222m. 50.14 (2) (intro.) of the statutes is amended to read:

50.14 (2) (intro.) For the privilege of doing business in this state, there is imposed on all licensed beds of a facility an assessment that may not exceed \$445 per calendar month per licensed bed of an intermediate care facility for the mentally retarded may not exceed \$435 in fiscal year 2003–04 and may not exceed \$445 in fiscal year 2004–05 and an assessment that may not exceed \$75 per calendar month per licensed bed of a nursing home. The assessment moneys collected shall be deposited in the general fund, except that in fiscal year 2003–04, amounts in excess of \$14,300,000, in fiscal year 2004–05, amounts in excess of \$13,800,000, and, beginning July 1, 2005, in each fiscal year, amounts in excess of 45% of the money

1	received from the assessment shall be deposited in the Medical Assistance trust
2	fund. In determining the number of licensed beds, all of the following apply:
3	SECTION 1223. 50.14 (4) of the statutes is amended to read:
4	50.14 (4) Sections 77.59 (1) to (5), (6) (intro.), (a) and (c) and (7) to (10), 77.60
5	(1) to (7), (9) and (10), 77.61 (9) and (12) to (14) and 77.62, as they apply to the taxes
6	under subch. III of ch. 77, apply to the assessment under this section, except that the
7	amount of any assessment collected under s. 77.59 (7) in excess of \$14,300,000 in
8	fiscal year 2003-04, in excess of \$13,800,000 in fiscal year 2004-05, and, beginning
9	July 1, 2005, in excess of 45% in each fiscal year in a fiscal year shall be deposited
10	in the Medical Assistance trust fund.
11	Section 1224. 51.05 (3g) of the statutes is repealed.
12	Section 1225. 51.05 (3m) of the statutes is repealed.
13	Section 1225m. 51.06 (7) of the statutes is created to read:
14	51.06 (7) Joint services programs. The department of health and family
15	services, the department of veterans affairs, and the department of corrections shall,
16	if the report specified under 2005 Wisconsin Act (this act), section 9121 (12q), is
17	approved by the joint committee on finance, jointly fund and implement the
18	programs proposed in the report at the Northern Center for the Developmentally
19	Disabled and the Southern Center for the Developmentally Disabled for the joint
20	provision, for all programs that each agency conducts at these places, of personnel,
21	payroll, purchasing, custodianship, grounds and maintenance, distribution,
22	warehouse, and security services.
23	<b>SECTION 1226.</b> 51.30 (4) (b) 27. of the statutes is created to read:
24	51.30 (4) (b) 27. For the purpose of entering information concerning the subject

individual into the statewide automated child welfare information system

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established under s. 46.03 (7) (g). A county department under s. 46.215, 46.22, 46.23, 51.42, or 51.437, the department of health and family services, the department of corrections, or any other organization that has entered into an information sharing and access agreement with one of those county departments or departments and that has been approved for access to the statewide automated child welfare information system by the department of health and family services may have access to information concerning a client of that county department, department, or organization under this chapter or ch. 48 or 938 that is maintained in the statewide automated child welfare information system, if necessary to enable the county department, department, or organization to perform its duties under this chapter or ch. 48 or 938 or to coordinate the delivery of services under this chapter or ch. 48 or 938 to the client. Before entering any information about an individual into the statewide automated child welfare information system, the person entering the information shall notify the individual that the information entered may be disclosed as provided in this subdivision.

**Section 1227.** 51.423 (1) of the statutes is amended to read:

51.423 (1) The department shall fund, within the limits of the department's allocation for mental health services under s. 20.435 (3) (0) and (7) (b) and (0) and subject to this section, services for mental illness, developmental disability, alcoholism, and drug abuse to meet standards of service quality and accessibility. The department's primary responsibility is to guarantee that county departments established under either s. 51.42 or 51.437 receive a reasonably uniform minimum level of funding and its secondary responsibility is to fund programs which meet exceptional community needs or provide specialized or innovative services. Moneys appropriated under s. 20.435 (7) (b) and earmarked by the department for mental

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health services under s. 20.435 (7) (o) shall be allocated by the department to county departments under s. 51.42 or 51.437 in the manner set forth in this section.

**Section 1228.** 51.423 (2) of the statutes is amended to read:

51.423 (2) From the appropriations under s. 20.435 (3) (0) and (7) (b) and (0), the department shall distribute the funding for services provided or purchased by county departments under s. 46.23, 51.42, or 51.437 to such county departments as provided under s. 46.40. County matching funds are required for the distributions under s. 46.40 (2) and (9) (b). Each county's required match for the distributions under s. 46.40 (2) for a year equals 9.89% of the total of the county's distributions under s. 46.40 (2) for that year for which matching funds are required plus the amount the county was required by s. 46.26 (2) (c), 1985 stats., to spend for juvenile delinquency-related services from its distribution for 1987. Each county's required match for the distribution under s. 46.40 (9) (b) for a year equals 9.89% of that county's amounts described in s. 46.40 (9) (a) (intro.) for that year. Matching funds may be from county tax levies, federal and state revenue sharing funds, or private donations to the counties that meet the requirements specified in sub. (5). Private donations may not exceed 25% of the total county match. If the county match is less than the amount required to generate the full amount of state and federal funds distributed for this period, the decrease in the amount of state and federal funds equals the difference between the required and the actual amount of county matching funds.

SECTION 1229. 51.437 (4rm) (c) 2. b. of the statutes is amended to read:

51.437 (4rm) (c) 2. b. Bill the county department of developmental disabilities services for services provided on or after December 31, 1997, at \$48 per day, if an independent professional review established under 42 USC 1396a (a) (31) designates

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the person served as appropriate for community care, including persons who have been admitted for more than 180 consecutive days and for whom the cost of care in the community would be equal to or less than \$184 per day the daily rate for services under s. 46.275. The department of health and family services shall use money it receives from the county department of developmental disabilities services to offset the state's share of medical assistance. Payment is due from the county department of developmental disabilities services within 60 days of the billing date, subject to provisions of the contract. If the department of health and family services does not receive any payment within 60 days, it shall deduct all or part of the amount due from any payment the department of health and family services is required to make to the county department of developmental disabilities services. The department of health and family services shall first use collections received under s. 46.10 as a result of care at a center for the developmentally disabled to reduce the costs paid by medical assistance, and shall remit the remainder to the county department of developmental disabilities services up to the portion billed. The department of health and family services shall use the appropriation under s. 20.435 (2) (gk) to remit collection credits and other appropriate refunds to county departments of developmental disabilities services.

**SECTION 1230.** 59.40 (2) (p) of the statutes is amended to read:

59.40 (2) (p) Cooperate with the department of workforce development with respect to the child and spousal support and establishment of paternity and medical liability support liability program under ss. 49.22 and 59.53 (5), and provide that department with any information from court records which it requires to administer that program.

Section 1231. 59.43 (1) (u) of the statutes is repealed and recreated to read:

1	59.43 (1) (u) Submit that portion of recording fees collected under sub. (2) (ag)
2	1. and (e) and not retained by the county to the department of administration under
3	s. 59.72 (5).
4	SECTION 1232. 59.43 (1) (um) of the statutes is repealed.
5	SECTION 1233. 59.43 (2) (ag) 1. of the statutes is repealed and recreated to read:
6	59.43 (2) (ag) 1. Subject to s. 59.72 (5), for recording any instrument entitled
7	to be recorded in the office of the register of deeds, \$11 for the first page and \$2 for
8	each additional page, except that no fee may be collected for recording a change of
9	address that is exempt from a filing fee under s. 185.83 (1) (b).
10	SECTION 1234. 59.43 (2) (e) of the statutes is repealed and recreated to read:
11	59.43 (2) (e) Subject to s. 59.72 (5), for filing any instrument which is entitled
12	to be filed in the office of register of deeds and for which no other specific fee is
13	specified, \$11 for the first page and \$2 for each additional page.
14	SECTION 1235b. 59.58 (6) (title) of the statutes is amended to read:
15	59.58 (6) (title) REGIONAL TRANSPORTATION TRANSIT AUTHORITY.
16	SECTION 1235c. 59.58 (6) (a) 1. of the statutes is amended to read:
17	59.58 (6) (a) 1. "Authority" means the regional transportation transit
18	authority.
19	SECTION 1235d. 59.58 (6) (a) 2. of the statutes is amended to read:
20	59.58 (6) (a) 2. "Region" means the geographic area composed of the counties
21	of Kenosha, Milwaukee, Ozaukee, and Racine, Walworth, Washington and
22	Waukesha.
23	SECTION 1235e. 59.58 (6) (b) of the statutes is repealed and recreated to read:

1	59.58 (6) (b) The counties of Kenosha, Milwaukee, and Racine shall create a
2	regional transit authority. The governing body of the authority shall consist of the
3	following members:
4	1. Three members, one from each county in the region, appointed by the county
5	executive of each county and approved by the county board.
6	2. Three members, one from the most populous city in each county in the region,
7	appointed by the mayor of each such city and approved by the common council.
8	3. One member from the most populous city in the region, nominated by the
9	governor, and with the advice and consent of the senate appointed.
10	SECTION 1235i. 59.58 (6) (bm) of the statutes is created to read:
11	59.58 (6) (bm) No action may be taken by the authority unless at least 6
12	members of the authority's governing body vote to approve the action.
13	SECTION 1235k. 59.58 (6) (c) of the statutes is amended to read:
14	59.58 (6) (c) The Notwithstanding s. 59.84 (2), the authority shall be
15	responsible for the coordination of highway and transit and commuter rail programs
16	in the region and for other responsibilities as specified for the authority by the
17	<del>legislature</del> .
18	SECTION 1235L. 59.58 (6) (cg) of the statutes is created to read:
19	59.58 (6) (cg) 1. The authority may impose the fees under subch. XIII of ch. 77.
20	2. The authority shall retain all revenues received under subd. 1., except those
21	expended as authorized under par. (cr), until the authority has submitted the report
22	specified in par. (e) and action on the report is taken by the legislature.
23	SECTION 1235m. 59.58 (6) (cr) of the statutes is created to read:
24	59.58 (6) (cr) The authority may hire staff, conduct studies, and expend funds
25	essential to the preparation of the report specified in par. (e).

1	<b>SECTION 1235n.</b> 59.58 (6) (d) of the statutes is amended to read:
2	59.58 (6) (d) The department of transportation or its designee, the
3	southeastern Wisconsin Regional Planning Commission, or any designee of the
4	governing body of the authority may provide administrative support services to
5	assist the authority in fulfilling its duties.
6	Section 12350. 59.58 (6) (dm) of the statutes is created to read:
7	59.58 (6) (dm) Any recipient of state funding for the planning or engineering
8	of a commuter rail project in the region shall periodically report to the authority's
9	governing body or staff.
10	Section 1235p. 59.58 (6) (e) (intro.) of the statutes is amended to read:
11	59.58 <b>(6)</b> (e) (intro.) By November 15, 1992 2008, the authority shall submit to
12	the governor and to the chief clerk of each house of the legislature, for distribution
13	to the legislature under s. 13.172 (2), a report on the activities of the authority. The
14	report shall include all of the following:
15	<b>Section 1235q.</b> 59.58 (6) (e) 1. and 2. of the statutes are repealed.
16	Section 1235r. 59.58 (6) (e) 3. of the statutes is amended to read:
17	59.58 (6) (e) 3. A plan to improve the coordinating and funding coordination of
18	expanded public mass transit, commuter rail, and passenger rail in the region.
19	<b>Section 1235s.</b> 59.58 (6) (e) 3m. of the statutes is repealed.
20	Section 1235t. 59.58 (6) (e) 3r. of the statutes is amended to read:
21	59.58 (6) (e) 3r. A recommendation on the use of bonding for commuter rail and
22	public transit in the region, and the role of the authority in such bonding.
23	<b>SECTION 1235u.</b> 59.58 (6) (e) 4. of the statutes is repealed.
24	SECTION 1235v. 59.58 (6) (e) 4g. and 4r. of the statutes are created to read:

1	59.58 (6) (e) 4g. A plan for the distribution among the mass transit operators
2	in the region of any permanent regional funding specified in subd. 5.
3	4r. A recommendation as to whether the responsibilities of the authority should
4	be limited to collection and distribution of regional transit funding or should also
5	include operation of transit service.
6	<b>Section 1235w.</b> 59.58 (6) (e) 5. (intro.) of the statutes is renumbered 59.58 (6)
7	(e) 5. and amended to read:
8	59.58 (6) (e) 5. A proposal that specifically identifies a permanent regional
9	funding source to provide local funds for highway improvements in the region that
10	have a demonstrably regional impact, and for the local portion of operating and
11	capital costs of commuter rail and public transit that are not covered by passenger
12	fares. In making its proposal, the authority shall consider at least the following and
13	that considers all potential funding sources:
14	<b>Section 1235x.</b> 59.58 (6) (e) 5. a. to d. of the statutes are repealed.
15	SECTION 1235y. 59.58 (6) (e) 6. of the statutes is amended to read:
16	59.58 (6) (e) 6. A recommendation on whether the authority should continue
17	in existence after September 30, <del>1993</del> <u>2009</u> .
18	SECTION 1235z. 59.69 (3) (a) of the statutes is amended to read:
19	59.69 (3) (a) The county zoning agency may direct the preparation of a county
20	development plan or parts of the plan for the physical development of the
21	unincorporated territory within the county and areas within incorporated
22	jurisdictions whose governing bodies by resolution agree to having their areas
23	included in the county's development plan. The plan may be adopted in whole or in
24	part and may be amended by the board and endorsed by the governing bodies of
25	incorporated jurisdictions included in the plan. The county development plan, in

whole or in part, in its original form or as amended, is hereafter referred to as the		
development plan. Beginning on January 1, 2010, if the county engages in any		
program or action described in s. 66.1001 (3), the development plan shall contain at		
least all of the elements specified in s. 66.1001 (2).		
SECTION 1236. 59.72 (3) of the statutes is repealed and recreated to read:		
59.72 (3) LAND INFORMATION OFFICE. The board may establish a county land		
information office or may direct that the functions and duties of the office be		
performed by an existing department, board, commission, agency, institution		
authority, or office. If the board establishes a county land information office, the		
office shall:		
(a) Coordinate land information projects within the county, between the county		
and local governmental units, between the state and local governmental units and		
among local governmental units, the federal government and the private sector.		
(b) Within 2 years after the land information office is established, develop and		
receive approval for a countywide plan for land records modernization. The plan		
shall be submitted for approval to the department of administration under s. 16.967		
(3) (e).		
(c) Review and recommend projects from local governmental units for grants		
from the department of administration under s. 16.967 (7).		
SECTION 1237. 59.72 (4) of the statutes is repealed and recreated to read:		
59.72 (4) AID TO COUNTIES. A board that has established a land information		
office under sub. (3) may apply to the department of administration for a grant for		
a land information project under s. 16.967 (7).		

**Section 1238.** 59.72 (5) of the statutes is repealed and recreated to read:

59.72 (5) LAND RECORD MODERNIZATION FUNDING. (a) Before the 16th day of each
month a register of deeds shall submit to the department of administration \$7 from
the fee for recording or filing the first page of each instrument that is recorded or filed
under s. 59.43 (2) (ag) 1. or (e), less any amount retained by the county under par.
(b).

- (b) A county may retain \$5 of the \$7 submitted under par. (a) from the fee for recording or filing the first page of each instrument that is recorded or filed under s. 59.43 (2) (ag) 1. or (e) if all of the following conditions are met:
  - 1. The county has established a land information office under sub. (3).
- 2. A land information office has been established for less than 2 years or has received approval for a countywide plan for land records modernization under sub. (3) (b).
- 3. The county uses \$4 of each \$5 fee retained under this paragraph to develop, implement, and maintain the countywide plan for land records modernization and \$1 of each \$5 fee retained under this paragraph for the provision of land information on the Internet, including the county's land information records relating to housing.

**SECTION 1238m.** 62.23 (2) of the statutes is amended to read:

62.23 (2) Functions. It shall be the function and duty of the commission to make and adopt a master plan for the physical development of the city, including any areas outside of its boundaries that in the commission's judgment bear relation to the development of the city provided, however, that in any county where a regional planning department has been established, areas outside the boundaries of a city may not be included in the master plan without the consent of the county board of supervisors. The master plan, with the accompanying maps, plats, charts, and descriptive and explanatory matter, shall show the commission's recommendations

for such physical development, and shall, as described in sub. (3) (b), contain at least the elements described in s. 66.1001 (2). The commission may from time to time amend, extend, or add to the master plan or carry any part or subject matter into greater detail. The commission may adopt rules for the transaction of business and shall keep a record of its resolutions, transactions, findings, and determinations, which record shall be a public record.

**SECTION 1238n.** 62.23 (3) (b) of the statutes is amended to read:

62.23 (3) (b) The commission may adopt the master plan as a whole by a single resolution, or, as the work of making the whole master plan progresses, may from time to time by resolution adopt a part or parts of a master plan. Beginning on January 1, 2010, if the city engages in any program or action described in s. 66.1001 (3), the master plan shall contain at least all of the elements specified in s. 66.1001 (2). The adoption of the plan or any part, amendment, or addition, shall be by resolution carried by the affirmative votes of not less than a majority of all the members of the city plan commission. The resolution shall refer expressly to the elements under s. 66.1001 and other matters intended by the commission to form the whole or any part of the plan, and the action taken shall be recorded on the adopted plan or part of the plan by the identifying signature of the secretary of the commission, and a copy of the plan or part of the plan shall be certified to the common council. The purpose and effect of the adoption and certifying of the master plan or part of the plan shall be solely to aid the city plan commission and the council in the performance of their duties.

**SECTION 1242p.** 66.0216 of the statutes is created to read:

66.0216 Incorporation of certain towns contiguous to 2nd class cities.

(1) CONDITIONS. (a) A town board may initiate the procedure for incorporating its

- town as a city or village under this section by adopting a resolution providing for a referendum by the electors of the town on the question of whether the town should become a city or village if on the date of the adoption of the resolution all of the following conditions are satisfied:
- (b) The most recent federal decennial census shows that the resident population of the town exceeds 23,000.
- (c) The town is contiguous to a 2nd class city with a resident population exceeding 75,000.
- (d) The most recent per capita equalized valuation figures available from the department of revenue show that the per capita equalized valuation for the town is equal to or greater than the average per capita equalized valuation for all cities and villages in the state.
  - (e) The town board of the town is authorized to exercise village powers.
- (f) The town contains at least 2,500 acres of land that has been zoned for industrial, commercial, communication, or public utility use.
- (g) The town contains at least 400 acres of land actually used for industrial, commercial, communication, or public utility purposes.
- (h) The common council of at least one 2nd class city that is contiguous to the town has adopted a resolution approving the incorporation of the town as a city or village.
- (2) Referendum resolution. The resolution of the town board required under sub. (1) shall do, or contain, all of the following:
  - (a) Certify that all of the conditions under sub. (1) are satisfied.

- (b) Contain a description of the territory to be incorporated sufficiently accurate to determine its location and a statement that a scale map reasonably showing the boundaries of the territory is on file with the town clerk.
- (c) If incorporation as a city is proposed, specify the number of members of the common council and the method of election, and specify the numbers and boundaries of the aldermanic districts.
- (d) Determine the numbers and boundaries of each ward of the proposed city or village, conforming to the requirements of s. 5.15 (1) and (2).
- (e) Determine the date of the referendum, which may not be earlier than 6 weeks after the adoption of the resolution.
- (3) Notice of Referendum. The town clerk shall publish the resolution adopted under sub. (1) in a newspaper published in the town. If no newspaper is published in the town, the town clerk shall publish the resolution in a newspaper designated in the resolution. The town clerk shall publish the resolution once a week for 4 successive weeks, the first publication to be not more than 4 weeks before the referendum.
- (4) VOTING PROCEDURE. The referendum shall be conducted in the same manner as elections for town board supervisors. The question appearing on the ballot shall be: "Shall the town of .... become a city?" or "Shall the town of .... become a village?" Below the question shall appear 2 squares. To the left of one square shall appear the words "For a city" or "For a village," and to the left of the other square shall appear the words "Against a city" or "Against a village." The inspectors shall make a return to the town clerk.
- (5) CERTIFICATE OF INCORPORATION. If a majority of the votes are cast in favor of a city or village, the town clerk shall certify that fact to the secretary of state,

together with 4 copies of a description of the legal boundaries of the town, and 4 copies of a plat of the town. The town clerk shall also send the secretary of state an incorporation fee of \$1,000. Upon receipt of the town clerk's certification, the incorporation fee, and other required documents, the secretary of state shall issue a certificate of incorporation and record the certificate in a book kept for that purpose. The secretary of state shall provide 2 copies of the description and plat to the department of transportation and one copy to the department of revenue. The town clerk shall also transmit a copy of the certification and the resolution under sub. (1) to the county clerk.

- (6) Action. No action to contest the validity of an incorporation under this section on any grounds, whether procedural or jurisdictional, may be commenced after 60 days from the date of issuance of the charter of incorporation by the secretary of state. In any such action, the burden of proof as to all issues is upon the person bringing the action to show that the incorporation is not valid. An action contesting an incorporation shall be given preference in the circuit court
- (7) CITY OR VILLAGE POWERS. A city or village incorporated under this section is a body corporate and politic, with the powers and privileges of a municipal corporation at common law and conferred by ch. 61 or 62.
- (8) EXISTING ORDINANCES. (a) Ordinances in force in the territory or any part of the territory, to the extent not inconsistent with ch. 61 or 62, continue in force until altered or repealed.
- (b) A county shoreland zoning ordinance enacted under s. 59.692 that is in force in any part of the territory continues in force until altered under s. 59.692 (7) (ad).

- (9) Interim officers, first city or village election. Section 66.0215 (8) and (9), as it applies to a town that is incorporated as a city under s. 66.0215, applies to a town that is incorporated as a city or village under this section.
  - (10) SUNSET. This section does not apply after June 30, 2010.

**Section 1242q.** 66.0230 (2) (d) of the statutes is amended to read:

66.0230 (2) (d) The consolidating town, and city or village, agree to adopt a comprehensive master plan under s. 66.1001 s. 62.23 (2) or (3) for the consolidated city or village, and the comprehensive master plan takes effect on the effective date of the consolidation.

**Section 1242s.** 66.0231 of the statutes is amended to read:

boundaries. If a proceeding under ss. 61.187, 61.189, 61.74, 62.075, 66.0201 to 66.0213, 66.0215, 66.0216, 66.0217, 66.0221, 66.0223, 66.0227 or 66.0307 or other sections relating to an incorporation, annexation, consolidation, dissolution or detachment of territory of a city or village is contested by instigation of legal proceedings, the clerk of the city or village involved in the proceedings shall file with the secretary of state 4 copies of a notice of the commencement of the action. The clerk shall file with the secretary of state 4 copies of any judgments rendered or appeals taken in such cases. The notices or copies of judgments that are required under this section may also be filed by an officer or attorney of any party of interest. The secretary of state shall forward to the department of transportation 2 copies and to the department of revenue and the department of administration one copy each of any notice of action or judgment filed with the secretary of state under this section.

**SECTION 1250e.** 66.0309 (8) (a) 1. b. of the statutes is amended to read:

66.0309 (8) (a) 1. b. Consistent with the elements specified in s. 66.1001, make Make plans for the physical, social and economic development of the region, and, consistent with the elements specified in s. 66.1001, adopt by resolution any plan or the portion of any plan so prepared as its official recommendation for the development of the region.

**Section 1250f.** 66.0309 (9) of the statutes is amended to read:

66.0309 (9) Preparation of master plan for regional planning commission shall have the function and duty of making and adopting a master plan for the physical development of the region. The master plan, with the accompanying maps, plats, charts, programs and descriptive and explanatory matter, shall show the commission's recommendations for physical development and shall contain at least the elements described in s. 66.1001. The regional planning commission may amend, extend or add to the master plan or carry any part or subject matter into greater detail.

**Section 1250g.** 66.0309 (10) of the statutes is amended to read:

66.0309 (10) Adoption of Master Plan for Region. The master plan shall be made with the general purpose of guiding and accomplishing a coordinated, adjusted and harmonious development of the region which will, in accordance with existing and future needs, best promote public health, safety, morals, order, convenience, prosperity or the general welfare, as well as efficiency and economy in the process of development. The regional planning commission may adopt the master plan as a whole by a single resolution, or, as the work of making the whole master plan progresses, may by resolution adopt a part or parts of the master plan, any part to correspond with one or more of the elements specified in s. 66.1001. The resolution shall refer expressly to the maps, plats, charts, programs and descriptive and

explanatory matter, and other matters intended by the regional planning commission to form the whole or any part of the plan, and the action taken shall be recorded on the adopted plan or part of the adopted plan by the identifying signature of the chairperson of the regional planning commission and a copy of the plan or part of the adopted plan shall be certified to the legislative bodies of the local governmental units within the region. The purpose and effect of adoption of the master plan shall be solely to aid the regional planning commission and the local governments and local government officials comprising the region in the performance of their functions and duties.

**Section 1250m.** 66.0317 (2) (c) 2. e. of the statutes is repealed.

**SECTION 1251c.** 66.0602 of the statutes is created to read:

## **66.0602 Local levy limits.** (1) DEFINITIONS. In this section:

- (a) "Debt service" includes debt service on debt issued or reissued to fund or refund outstanding municipal or county obligations, interest on outstanding municipal or county obligations, and related issuance costs and redemption premiums.
- (b) "Penalized excess" means the levy over the limit under sub. (2) for the political subdivision, not including any amount that is excepted from the limit under subs. (3), (4), and (5).
  - (c) "Political subdivision" means a city, village, town, or county.
- (d) "Valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year, but not less than zero.

- (2) LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. 60.85 (1) (L) or 66.1105 (2) (i).
- (3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service, as determined by the department of revenue.
- (b) If a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the cost of that service, as determined by the department of revenue.
- (c) If a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue.
- (d) 1. If the amount of debt service for a political subdivision in the preceding year is less than the amount of debt service needed in the current year, as a result

- of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased by the difference between these 2 amounts, as determined by the department of revenue.
- 2. The limit otherwise applicable under this section does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding obligations of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, by a referendum and secured by the full faith and credit of the political subdivision.
- (e) The limit otherwise applicable under this section does not apply to the amount that a county levies in that year for a county children with disabilities education board.
- (f) The limit otherwise applicable under this section does not apply to the amount that a 1st class city levies for school purposes.
- (g) If a county has provided a service in a part of the county in the preceding year and if a city, village, or town has provided that same service in another part of the county in the preceding year, and if the provision of that service is consolidated at the county level, the levy increase limit otherwise applicable under this section to the county in the current year is increased to reflect the total cost of providing that service, as determined by the department of revenue.
- (4) Referendum exception. (a) A political subdivision may exceed the levy increase limit under sub. (2) if its governing body adopts a resolution to that effect and if the resolution is approved in a referendum. The resolution shall specify the

- proposed amount of increase in the levy beyond the amount that is allowed under sub. (2), and shall specify whether the proposed amount of increase is for the next fiscal year only or if it will apply on an ongoing basis. With regard to a referendum relating to the 2005 or 2007 levy, the political subdivision may call a special referendum for the purpose of submitting the resolution to the electors of the political subdivision for approval or rejection. With regard to a referendum relating to the 2006 levy, the referendum shall be held at the next succeeding spring primary or election or September primary or general election.
- (b) The clerk of the political subdivision shall publish type A, B, C, D, and E notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of failure to comply with the notice requirements of this paragraph.
- (c) The referendum shall be held in accordance with chs. 5 to 12. The political subdivision shall provide the election officials with all necessary election supplies. The form of the ballot shall correspond substantially with the standard form for referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1) (a). The question shall be submitted as follows: "Under state law, the increase in the levy of the .... (name of political subdivision) for the tax to be imposed for the next fiscal year, .... (year), is limited to ....%, which results in a levy of \$.... Shall the .... (name of political subdivision) be allowed to exceed this limit and increase the levy for the next fiscal year, .... (year), by a total of ....%, which results in a levy of \$....?".
- (d) Within 14 days after the referendum, the clerk of the political subdivision shall certify the results of the referendum to the department of revenue. The levy increase limit otherwise applicable to the political subdivision under sub. (2) is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. If the resolution specifies that the increase is for one year

- only, the amount of the increase shall be subtracted from the base used to calculate the limit for the 2nd succeeding fiscal year.
  - (5) Exception, Certain towns. A town with a population of less than 2,000 may exceed the levy increase limit otherwise applicable under this section to the town if the town board adopts a resolution supporting an increase and places the question on the agenda of an annual town meeting or a special town meeting and if the annual or special town meeting adopts a resolution endorsing the town board's resolution. The limit otherwise applicable to the town under sub. (2) is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. Within 14 days after the adoption of the resolution, the town clerk shall certify the results of the vote to the department of revenue.
  - (6) PENALTIES. If the department of revenue determines that a political subdivision has a penalized excess in any year, the department of revenue shall do all of the following:
  - (a) Reduce the amount of county and municipal aid payments to the political subdivision under s. 79.035 in the following year by an amount equal to the amount of the penalized excess.
  - (b) Ensure that the amount of any reductions in county and municipal aid payments under par. (a) lapses to the general fund.
  - (c) Ensure that the amount of the penalized excess is not included in determining the limit described under sub. (2) for the political subdivision for the following year.
- (7) SUNSET. This section does not apply beginning 3 years after the effective date of this subsection .... [revisor inserts date].
  - SECTION 1254m. 66.1001 of the statutes is repealed.

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SECTION 1257. 69.22 (1) (c) of the statutes is amended to read:

69.22 (1) (c) Twelve Fifteen dollars for issuing an uncertified copy of a birth certificate or a certified copy of a birth certificate, \$7 \frac{\$9}{} of which shall be forwarded to the secretary of administration as provided in sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional certified or uncertified copy of the same birth certificate issued at the same time.

**SECTION 1258.** 69.22 (5) (b) 2. of the statutes is amended to read:

69.22 (5) (b) 2. The filing of a birth certificate under s. 69.14 (2) (b) 5. The To the fee under this subdivision includes the search for the birth certificate and the first copy of the certificate except that the state registrar shall add to the \$20 fee, the \$5 shall be added the \$15 fee required under sub. (1) (c), which shall be treated as specified in sub. (1) (c).

SECTION 1258m. 70.05 (5) (a) 1m. of the statutes is amended to read:

70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.; commercial under s. 70.32 (2) (a) 2.; public utility general structures and substations under s. 70.32 (2) (a) 8.; personal property; or the sum of undeveloped under s. 70.32 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m.; productive forest land under s. 70.32 (2) (a) 6. and other under s. 70.32 (2) (a) 7.

**SECTION 1259.** 70.111 (3m) of the statutes is amended to read:

70.111 (3m) Charter sport fishing boats. Motorboats, and the equipment used on them, which are regularly employed in carrying persons for hire for sport fishing in and upon the outlying waters, as defined in s. 29.001 (63), and the rivers and tributaries specified in s. 29.191 (5) 29.2285 (2) (a) 1. and 2. if the owner and all operators are licensed under s. 29.512 or under s. 29.514 or both and by the U.S. coast guard to operate the boat for that purpose.

**SECTION 1260b.** 70.112 (4) (a) of the statutes is amended to read:

70.112 (4) (a) All Except as provided in par. (am), all special property assessed under ss. 76.01 to 76.26 and property of any light, heat, and power company taxed under s. 76.28, car line company, and electric cooperative association that is used and useful in the operation of the business of such company or association. If Except as provided in par. (am) 1., if a general structure for which an exemption is sought under this section is used and useful in part in the operation of any public utility assessed under ss. 76.01 to 76.26 or of the business of any light, heat, and power company taxed under s. 76.28, car line company, or electric cooperative association and in part for nonoperating purposes of the public utility or company or association, that general structure shall be assessed for taxation under this chapter at the percentage of its full market value that fairly measures and represents the extent of its use for nonoperating purposes. Nothing provided in this paragraph shall exclude any real estate or any property which is separately accounted for under s. 196.59 from special assessments for local improvements under s. 66.0705.

**SECTION 1260c.** 70.112 (4) (am) of the statutes is created to read:

70.112 (4) (am) 1. Except as provided in subd. 3., beginning with the property tax assessments as of January 1, 2007, a general structure owned or leased by a light, heat, and power company taxed under s. 76.28 or 76.29 is subject to general property taxes and, beginning with distributions in 2008, shall not be included in the calculation of payments under s. 79.04 (1) and (2).

2. Except as provided in subd. 3., beginning with the property tax assessments as of January 1, 2008, a substation of a light, heat, and power company taxed under s. 76.28 or 76.29 is subject to general property taxes and, beginning with distributions in 2009, shall not be included in the calculation of payments under s.

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- 79.04 (1) and (2), except that this subdivision does not apply to transmission substation property.
  - 3. This paragraph does not apply to the property of a light, heat, and power company that is located within the boundaries of the municipality that operates the company and for which payments are made under s. 66.0811 (2).
  - 4. Property subject to taxation under this paragraph shall be assessed by the department of revenue, as provided under s. 70.995.

**SECTION 1260m.** 70.114(1)(b) of the statutes is renumbered 70.114(1)(b) 1. and amended to read:

70.114 (1) (b) 1. "Estimated value", For land purchased before the effective date of this subdivision .... [revisor inserts date], "estimated value," for the year during which land is purchased, means the purchase price and, for later years, means the value that was used for calculating the aid payment under this section for the prior year increased or decreased to reflect the annual percentage change in the equalized valuation of all property, excluding improvements, in the taxation district, as determined by comparing the most recent determination of equalized valuation under s. 70.57 for that property to the next preceding determination of equalized valuation under s. 70.57 for that property.

**Section 1260n.** 70.114 (1) (b) 2. of the statutes is created to read:

70.114 (1) (b) 2. For land purchased on or after the effective date of this subdivision .... [revisor inserts date], "estimated value," for the year during which land is purchased, means the lesser of the purchase price or the determination of the land's equalized valuation under s. 70.57 in the year before the year during which the land is purchased, increased or decreased to reflect the annual percentage change in the equalized valuation of all property, excluding improvements, in the

taxation district, as determined by comparing the most recent determination of
equalized valuation under s. 70.57 for that property to the next preceding
determination of equalized valuation under s. 70.57 for that property, except that if
the land was exempt from taxation in the year prior to the year during which the
department purchased the land "estimated value," for the year during which the land
is purchased, means the lesser of the purchase price, the most recent determination
of the land's equalized valuation under s. 70.57, or an amount that would result in
a payment under sub. (4) that is equal to \$1 per acre. "Estimated value," for later
years, means the value that was used for calculating the aid payment under this
section for the prior year increased or decreased to reflect the annual percentage
change in the equalized valuation of all property, excluding improvements, in the
taxation district, as determined by comparing the most recent determination of
equalized valuation under s. 70.57 for that property to the next preceding
determination of equalized valuation under s. 70.57 for that property.

**Section 1260p.** 70.32 (2) (a) 8. of the statutes is created to read:

70.32 (2) (a) 8. Public utility general structures and substations.

**Section 1260q.** 70.32(2)(c) 2m. of the statutes is created to read:

70.32 (2) (c) 2m. "Public utility general structures and substations" means property described under s. 70.112 (4) (am).

**SECTION 1260r.** 70.58 of the statutes is renumbered 70.58 (1) and amended to read:

70.58 (1) There Except as provided in sub. (2), there is levied an annual tax of two-tenths of one mill for each dollar of the assessed valuation of the property of the state as determined by the department of revenue under s. 70.57, for the purpose of acquiring, preserving and developing the forests of the state and for the purpose of

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forest crop law and county forest law administration and aid payments, for grants to forestry cooperatives under s. 36.56, and for the acquisition, purchase and development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax to be paid into the conservation fund. The tax shall not be levied in any year in which general funds are appropriated for the purposes specified in this section, equal to or in excess of the amount which the tax would produce.

SECTION 1260s. 70.58 (2) of the statutes is created to read:

70.58 (2) In each of 3 years beginning with the property tax assessments as of January 1 of the year of the effective date of this subsection .... [revisor inserts date], the department of revenue shall adjust the rate of the tax imposed under this section so that the percentage increase from the previous year in the total amount levied under this section does not exceed 2.6 percent. The rate determined by the department of revenue for the property tax assessment as of January 1 of the 2nd year following the effective date of this subsection .... [revisor inserts date], shall be the rate of the tax imposed under this section for all subsequent years.

**Section 1260t.** 70.995 (15) of the statutes is created to read:

70.995 (15) (a) For the property tax assessments as of January 1, 2007, the treatment of manufacturing property under subs. (4) to (14) extends to property described under s. 70.112 (4) (am) 1.

(b) For the property tax assessments as of January 1, 2008, the treatment of manufacturing property under subs. (4) to (14) extends to property described under s. 70.112 (4) (am) 2.

SECTION 1261. 71.01 (1b) of the statutes is created to read:

71.01 (1b) For purposes of s. 71.04 (7) (df) and (dh), "commercial domicile" means the location from which a trade or business is principally managed and

- directed, based on any factors the department determines are appropriate, including
  the location where the greatest number of employees of the trade or business work,
  have their office or base of operations, or from which the employees are directed or
  controlled.
  - **SECTION 1262.** 71.01 (1n) of the statutes is created to read:
  - 71.01 (1n) For purposes of s. 71.04 (7) (df) and (dh), "domicile" means an individual's true, fixed, and permanent home where the individual intends to remain permanently and indefinitely and to which, whenever absent, the individual intends to return, except that no individual may have more than one domicile at any time.
- **Section 1263.** 71.01 (6) (j) of the statutes is repealed.
- **Section 1264.** 71.01 (6) (k) of the statutes is repealed.
- **Section 1265.** 71.01 (6) (L) of the statutes is amended to read:
  - 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and as indirectly affected by P.L. 99–514, P.L. 100–203,

P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, 1 2 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 3 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 4 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 5 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 6 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, 7 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 8 9 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 10 11 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357. 12 13 The Internal Revenue Code applies for Wisconsin purposes at the same time as for 14 federal purposes. Amendments to the federal Internal Revenue Code enacted after 15 December 31, 1996, do not apply to this paragraph with respect to taxable years 16 beginning after December 31, 1996, and before January 1, 1998, except that changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L. 17 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of 18 19 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 20 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 21 22 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect 23 24 the provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of 25

- P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
- 2 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.
- 3 <u>108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306,</u>
- 4 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101,
- 5 <u>201, 244, 336, 337, 909, and 910 of P.L. 108–357</u>, apply for Wisconsin purposes at the
- 6 same time as for federal purposes.

- **SECTION 1266.** 71.01 (6) (m) of the statutes is amended to read:
- 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before

  January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
- decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
- 11 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
- 12 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
- 13 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
- 14 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36,
- 15 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
- 16 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
- sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding
- 18 <u>section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and</u>
- 19 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337,
- 20 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203,
- 21 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,
- 22 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
- 23 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
- 24 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
- 25 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202

(c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 1 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 2 3 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 4 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 5 6 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 7 910 of P.L. 108-357. The Internal Revenue Code applies for Wisconsin purposes at 8 9 the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1997, do not apply to this paragraph with respect 10 to taxable years beginning after December 31, 1997, and before January 1, 1999, 11 12 except that changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 13 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 14 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 15 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, 16 17 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes 18 19 that indirectly affect the provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, 20 21 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 22 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 23 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 24